

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

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DATE: April 3, 2009
TO: Low Income Housing Tax Credit Project Owners and Applicants
FROM: Tax Credit Allocation Committee
RE: 2009 Income Limits and Maximum Rents

On March 19, 2009, the U.S. Department of Housing and Urban Development (HUD) published 2009 Income Limits applicable to low income housing funded with tax credits (LIHTC projects). TCAC utilizes the information published by HUD to calculate maximum rents and income limits for California LIHTC projects. Attached are the 2009 income limits and maximum rents for 51 of California's 58 counties.

Due to questions related to language used in the Housing and Economic Recovery Act of 2008 (HERA), TCAC is awaiting clarification from HUD and the Internal Revenue Service (IRS) before publishing income limits and maximum rents for the following seven counties:

Marin
Nevada
San Francisco
San Mateo
Santa Clara
Solano
Ventura

Section 3009(a) of HERA included provisions for increases to income limits in areas impacted by the HUD "hold harmless policy." As a result, HUD has published "HERA Special Income Limits" for "HUD Hold Harmless Impacted Projects." These apply to the seven counties listed above. HERA Special Income Limits are applicable only to projects which had area median gross income determined in 2007 and 2008. As it is currently unclear the projects to which this language applies, TCAC is awaiting further clarification before publishing 2009 income limits and maximum rents for these seven counties. Once this is established, a complete list of all 58 counties will be available. Please continue to check our website as we await direction from the federal government regarding these counties. To receive notification by email when the complete list is available, please register here if you have not done so previously:

<http://orange.hosting.lsoft.com/list/subscribe.html?mContainer=21&mOwner=G2r2p1938362t2p3719342u2s>

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2009

Maximum Rents for Projects From Ceilings Post-1989 and Those from the Pre-1990
Ceilings That Elected with the Secretary of the Treasury* to use the Post-1989 Rents
**(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
ALAMEDA						
100% Income Level	\$1,562	\$1,672	\$2,010	\$2,320	\$2,590	\$2,856
60% Income Level	\$937	\$1,004	\$1,206	\$1,392	\$1,554	\$1,714
55% Income Level	\$859	\$920	\$1,105	\$1,276	\$1,424	\$1,571
50% Income Level	\$781	\$836	\$1,005	\$1,160	\$1,295	\$1,428
45% Income Level	\$703	\$753	\$904	\$1,044	\$1,165	\$1,285
40% Income Level	\$625	\$669	\$804	\$928	\$1,036	\$1,143
35% Income Level	\$546	\$585	\$703	\$812	\$906	\$1,000
30% Income Level	\$468	\$502	\$603	\$696	\$777	\$857
ALPINE						
100% Income Level	\$1,214	\$1,300	\$1,562	\$1,804	\$2,012	\$2,220
60% Income Level	\$729	\$780	\$937	\$1,083	\$1,207	\$1,332
55% Income Level	\$668	\$715	\$859	\$992	\$1,106	\$1,221
50% Income Level	\$607	\$650	\$781	\$902	\$1,006	\$1,110
45% Income Level	\$546	\$585	\$703	\$812	\$905	\$999
40% Income Level	\$486	\$520	\$625	\$722	\$805	\$888
35% Income Level	\$425	\$455	\$546	\$631	\$704	\$777
30% Income Level	\$364	\$390	\$468	\$541	\$603	\$666
AMADOR						
100% Income Level	\$1,190	\$1,274	\$1,530	\$1,766	\$1,972	\$2,176
60% Income Level	\$714	\$765	\$918	\$1,060	\$1,183	\$1,305
55% Income Level	\$654	\$701	\$841	\$972	\$1,084	\$1,196
50% Income Level	\$595	\$637	\$765	\$883	\$986	\$1,088
45% Income Level	\$535	\$573	\$688	\$795	\$887	\$979
40% Income Level	\$476	\$510	\$612	\$707	\$789	\$870
35% Income Level	\$416	\$446	\$535	\$618	\$690	\$761
30% Income Level	\$357	\$382	\$459	\$530	\$591	\$652
BUTTE						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
CALAVERAS						
100% Income Level	\$1,104	\$1,182	\$1,420	\$1,640	\$1,830	\$2,018
60% Income Level	\$663	\$710	\$852	\$984	\$1,098	\$1,211
55% Income Level	\$607	\$651	\$781	\$902	\$1,006	\$1,110
50% Income Level	\$552	\$591	\$710	\$820	\$915	\$1,009
45% Income Level	\$497	\$532	\$639	\$738	\$823	\$908
40% Income Level	\$442	\$473	\$568	\$656	\$732	\$807
35% Income Level	\$386	\$414	\$497	\$574	\$640	\$706
30% Income Level	\$331	\$355	\$426	\$492	\$549	\$605

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**(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
COLUSA						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
CONTRA COSTA						
100% Income Level	\$1,562	\$1,672	\$2,010	\$2,320	\$2,590	\$2,856
60% Income Level	\$937	\$1,004	\$1,206	\$1,392	\$1,554	\$1,714
55% Income Level	\$859	\$920	\$1,105	\$1,276	\$1,424	\$1,571
50% Income Level	\$781	\$836	\$1,005	\$1,160	\$1,295	\$1,428
45% Income Level	\$703	\$753	\$904	\$1,044	\$1,165	\$1,285
40% Income Level	\$625	\$669	\$804	\$928	\$1,036	\$1,143
35% Income Level	\$546	\$585	\$703	\$812	\$906	\$1,000
30% Income Level	\$468	\$502	\$603	\$696	\$777	\$857
DEL NORTE						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
EL DORADO						
100% Income Level	\$1,274	\$1,364	\$1,636	\$1,892	\$2,110	\$2,330
60% Income Level	\$765	\$819	\$982	\$1,135	\$1,266	\$1,398
55% Income Level	\$701	\$750	\$900	\$1,040	\$1,160	\$1,281
50% Income Level	\$637	\$682	\$818	\$946	\$1,055	\$1,165
45% Income Level	\$573	\$614	\$736	\$851	\$949	\$1,048
40% Income Level	\$510	\$546	\$655	\$757	\$844	\$932
35% Income Level	\$446	\$477	\$573	\$662	\$738	\$815
30% Income Level	\$382	\$409	\$491	\$567	\$633	\$699
FRESNO						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

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County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
GLENN						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
HUMBOLDT						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
IMPERIAL						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
INYO						
100% Income Level	\$1,044	\$1,120	\$1,342	\$1,552	\$1,732	\$1,910
60% Income Level	\$627	\$672	\$805	\$931	\$1,039	\$1,146
55% Income Level	\$574	\$616	\$738	\$853	\$952	\$1,050
50% Income Level	\$522	\$560	\$671	\$776	\$866	\$955
45% Income Level	\$470	\$504	\$604	\$698	\$779	\$859
40% Income Level	\$418	\$448	\$537	\$621	\$693	\$764
35% Income Level	\$365	\$392	\$469	\$543	\$606	\$668
30% Income Level	\$313	\$336	\$402	\$465	\$519	\$573
KERN						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

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County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
KINGS						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
LAKE						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
LASSEN						
100% Income Level	\$1,006	\$1,080	\$1,294	\$1,496	\$1,670	\$1,842
60% Income Level	\$604	\$648	\$777	\$898	\$1,002	\$1,105
55% Income Level	\$554	\$594	\$712	\$823	\$918	\$1,013
50% Income Level	\$503	\$540	\$647	\$748	\$835	\$921
45% Income Level	\$453	\$486	\$582	\$673	\$751	\$829
40% Income Level	\$403	\$432	\$518	\$599	\$668	\$737
35% Income Level	\$352	\$378	\$453	\$524	\$584	\$644
30% Income Level	\$302	\$324	\$388	\$449	\$501	\$552
LOS ANGELES						
100% Income Level	\$1,386	\$1,486	\$1,784	\$2,060	\$2,300	\$2,536
60% Income Level	\$832	\$891	\$1,071	\$1,236	\$1,380	\$1,522
55% Income Level	\$763	\$817	\$981	\$1,133	\$1,265	\$1,395
50% Income Level	\$693	\$743	\$892	\$1,030	\$1,150	\$1,268
45% Income Level	\$624	\$668	\$803	\$927	\$1,035	\$1,141
40% Income Level	\$555	\$594	\$714	\$824	\$920	\$1,015
35% Income Level	\$485	\$520	\$624	\$721	\$805	\$888
30% Income Level	\$416	\$445	\$535	\$618	\$690	\$761
MADERA						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

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County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
MARIN *						
100% Income Level						
60% Income Level						
55% Income Level						
50% Income Level						
45% Income Level						
40% Income Level						
35% Income Level						
30% Income Level						
MARIPOSA						
100% Income Level	\$990	\$1,060	\$1,272	\$1,470	\$1,642	\$1,810
60% Income Level	\$594	\$636	\$763	\$882	\$985	\$1,086
55% Income Level	\$544	\$583	\$699	\$809	\$903	\$996
50% Income Level	\$495	\$530	\$636	\$735	\$821	\$905
45% Income Level	\$445	\$477	\$572	\$662	\$739	\$815
40% Income Level	\$396	\$424	\$509	\$588	\$657	\$724
35% Income Level	\$346	\$371	\$445	\$514	\$574	\$633
30% Income Level	\$297	\$318	\$381	\$441	\$492	\$543
MENDOCINO						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
MERCED						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
MODOC						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

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County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
MONO						
100% Income Level	\$1,172	\$1,256	\$1,506	\$1,742	\$1,942	\$2,142
60% Income Level	\$703	\$753	\$904	\$1,045	\$1,165	\$1,286
55% Income Level	\$644	\$690	\$829	\$958	\$1,068	\$1,179
50% Income Level	\$586	\$628	\$753	\$871	\$971	\$1,071
45% Income Level	\$527	\$565	\$678	\$784	\$874	\$964
40% Income Level	\$469	\$502	\$603	\$697	\$777	\$857
35% Income Level	\$410	\$439	\$527	\$609	\$679	\$750
30% Income Level	\$351	\$376	\$452	\$522	\$582	\$643
MONTEREY						
100% Income Level	\$1,176	\$1,260	\$1,514	\$1,750	\$1,952	\$2,152
60% Income Level	\$706	\$756	\$909	\$1,050	\$1,171	\$1,292
55% Income Level	\$647	\$693	\$833	\$962	\$1,073	\$1,184
50% Income Level	\$588	\$630	\$757	\$875	\$976	\$1,076
45% Income Level	\$529	\$567	\$681	\$787	\$878	\$969
40% Income Level	\$471	\$504	\$606	\$700	\$781	\$861
35% Income Level	\$412	\$441	\$530	\$612	\$683	\$753
30% Income Level	\$353	\$378	\$454	\$525	\$585	\$646
NAPA						
100% Income Level	\$1,432	\$1,532	\$1,840	\$2,126	\$2,372	\$2,616
60% Income Level	\$859	\$920	\$1,104	\$1,275	\$1,423	\$1,570
55% Income Level	\$787	\$843	\$1,012	\$1,169	\$1,304	\$1,439
50% Income Level	\$716	\$766	\$920	\$1,063	\$1,186	\$1,308
45% Income Level	\$644	\$690	\$828	\$956	\$1,067	\$1,177
40% Income Level	\$573	\$613	\$736	\$850	\$949	\$1,047
35% Income Level	\$501	\$536	\$644	\$744	\$830	\$916
30% Income Level	\$429	\$460	\$552	\$637	\$711	\$785
NEVADA *						
100% Income Level						
60% Income Level						
55% Income Level						
50% Income Level						
45% Income Level						
40% Income Level						
35% Income Level						
30% Income Level						
ORANGE						
100% Income Level	\$1,626	\$1,742	\$2,092	\$2,416	\$2,696	\$2,976
60% Income Level	\$976	\$1,046	\$1,255	\$1,450	\$1,618	\$1,785
55% Income Level	\$895	\$959	\$1,150	\$1,329	\$1,483	\$1,636
50% Income Level	\$813	\$871	\$1,046	\$1,208	\$1,348	\$1,488
45% Income Level	\$732	\$784	\$941	\$1,087	\$1,213	\$1,339
40% Income Level	\$651	\$697	\$837	\$967	\$1,079	\$1,190
35% Income Level	\$569	\$610	\$732	\$846	\$944	\$1,041
30% Income Level	\$488	\$523	\$627	\$725	\$809	\$892

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County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
PLACER						
100% Income Level	\$1,274	\$1,364	\$1,636	\$1,892	\$2,110	\$2,330
60% Income Level	\$765	\$819	\$982	\$1,135	\$1,266	\$1,398
55% Income Level	\$701	\$750	\$900	\$1,040	\$1,160	\$1,281
50% Income Level	\$637	\$682	\$818	\$946	\$1,055	\$1,165
45% Income Level	\$573	\$614	\$736	\$851	\$949	\$1,048
40% Income Level	\$510	\$546	\$655	\$757	\$844	\$932
35% Income Level	\$446	\$477	\$573	\$662	\$738	\$815
30% Income Level	\$382	\$409	\$491	\$567	\$633	\$699
PLUMAS						
100% Income Level	\$1,070	\$1,146	\$1,376	\$1,590	\$1,774	\$1,958
60% Income Level	\$642	\$688	\$826	\$954	\$1,065	\$1,175
55% Income Level	\$588	\$631	\$757	\$875	\$976	\$1,077
50% Income Level	\$535	\$573	\$688	\$795	\$887	\$979
45% Income Level	\$481	\$516	\$619	\$716	\$798	\$881
40% Income Level	\$428	\$459	\$551	\$636	\$710	\$783
35% Income Level	\$374	\$401	\$482	\$556	\$621	\$685
30% Income Level	\$321	\$344	\$413	\$477	\$532	\$587
RIVERSIDE						
100% Income Level	\$1,164	\$1,248	\$1,496	\$1,730	\$1,932	\$2,130
60% Income Level	\$699	\$749	\$898	\$1,038	\$1,159	\$1,278
55% Income Level	\$640	\$686	\$823	\$952	\$1,062	\$1,172
50% Income Level	\$582	\$624	\$748	\$865	\$966	\$1,065
45% Income Level	\$524	\$561	\$673	\$779	\$869	\$959
40% Income Level	\$466	\$499	\$599	\$692	\$773	\$852
35% Income Level	\$407	\$437	\$524	\$605	\$676	\$745
30% Income Level	\$349	\$374	\$449	\$519	\$579	\$639
SACRAMENTO						
100% Income Level	\$1,274	\$1,364	\$1,636	\$1,892	\$2,110	\$2,330
60% Income Level	\$765	\$819	\$982	\$1,135	\$1,266	\$1,398
55% Income Level	\$701	\$750	\$900	\$1,040	\$1,160	\$1,281
50% Income Level	\$637	\$682	\$818	\$946	\$1,055	\$1,165
45% Income Level	\$573	\$614	\$736	\$851	\$949	\$1,048
40% Income Level	\$510	\$546	\$655	\$757	\$844	\$932
35% Income Level	\$446	\$477	\$573	\$662	\$738	\$815
30% Income Level	\$382	\$409	\$491	\$567	\$633	\$699
SAN BENITO						
100% Income Level	\$1,406	\$1,506	\$1,810	\$2,090	\$2,332	\$2,572
60% Income Level	\$844	\$904	\$1,086	\$1,254	\$1,399	\$1,543
55% Income Level	\$774	\$829	\$995	\$1,149	\$1,282	\$1,414
50% Income Level	\$703	\$753	\$905	\$1,045	\$1,166	\$1,286
45% Income Level	\$633	\$678	\$814	\$940	\$1,049	\$1,157
40% Income Level	\$563	\$603	\$724	\$836	\$933	\$1,029
35% Income Level	\$492	\$527	\$633	\$731	\$816	\$900
30% Income Level	\$422	\$452	\$543	\$627	\$699	\$771

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2009

Maximum Rents for Projects From Ceilings Post-1989 and Those from the Pre-1990
Ceilings That Elected with the Secretary of the Treasury* to use the Post-1989 Rents
**(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
SAN BERNARDINO						
100% Income Level	\$1,164	\$1,248	\$1,496	\$1,730	\$1,932	\$2,130
60% Income Level	\$699	\$749	\$898	\$1,038	\$1,159	\$1,278
55% Income Level	\$640	\$686	\$823	\$952	\$1,062	\$1,172
50% Income Level	\$582	\$624	\$748	\$865	\$966	\$1,065
45% Income Level	\$524	\$561	\$673	\$779	\$869	\$959
40% Income Level	\$466	\$499	\$599	\$692	\$773	\$852
35% Income Level	\$407	\$437	\$524	\$605	\$676	\$745
30% Income Level	\$349	\$374	\$449	\$519	\$579	\$639
SAN DIEGO						
100% Income Level	\$1,444	\$1,548	\$1,856	\$2,146	\$2,394	\$2,642
60% Income Level	\$867	\$929	\$1,114	\$1,288	\$1,437	\$1,585
55% Income Level	\$794	\$851	\$1,021	\$1,181	\$1,317	\$1,453
50% Income Level	\$722	\$774	\$928	\$1,073	\$1,197	\$1,321
45% Income Level	\$650	\$696	\$835	\$966	\$1,077	\$1,189
40% Income Level	\$578	\$619	\$743	\$859	\$958	\$1,057
35% Income Level	\$505	\$542	\$650	\$751	\$838	\$924
30% Income Level	\$433	\$464	\$557	\$644	\$718	\$792
SAN FRANCISCO *						
100% Income Level						
60% Income Level						
55% Income Level						
50% Income Level						
45% Income Level						
40% Income Level						
35% Income Level						
30% Income Level						
SAN JOAQUIN						
100% Income Level	\$1,112	\$1,192	\$1,430	\$1,652	\$1,844	\$2,036
60% Income Level	\$667	\$715	\$858	\$992	\$1,107	\$1,221
55% Income Level	\$611	\$655	\$786	\$909	\$1,014	\$1,119
50% Income Level	\$556	\$596	\$715	\$826	\$922	\$1,018
45% Income Level	\$500	\$536	\$643	\$744	\$830	\$916
40% Income Level	\$445	\$477	\$572	\$661	\$738	\$814
35% Income Level	\$389	\$417	\$500	\$578	\$645	\$712
30% Income Level	\$333	\$357	\$429	\$496	\$553	\$610
SAN LUIS OBISPO						
100% Income Level	\$1,240	\$1,326	\$1,592	\$1,840	\$2,052	\$2,266
60% Income Level	\$744	\$796	\$955	\$1,104	\$1,231	\$1,359
55% Income Level	\$682	\$730	\$875	\$1,012	\$1,128	\$1,246
50% Income Level	\$620	\$663	\$796	\$920	\$1,026	\$1,133
45% Income Level	\$558	\$597	\$716	\$828	\$923	\$1,019
40% Income Level	\$496	\$531	\$637	\$736	\$821	\$906
35% Income Level	\$434	\$464	\$557	\$644	\$718	\$793
30% Income Level	\$372	\$398	\$477	\$552	\$615	\$679

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2009

Maximum Rents for Projects From Ceilings Post-1989 and Those from the Pre-1990
Ceilings That Elected with the Secretary of the Treasury* to use the Post-1989 Rents
**(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
SAN MATEO *						
100% Income Level						
60% Income Level						
55% Income Level						
50% Income Level						
45% Income Level						
40% Income Level						
35% Income Level						
30% Income Level						
SANTA BARBARA						
100% Income Level	\$1,362	\$1,458	\$1,750	\$2,022	\$2,254	\$2,490
60% Income Level	\$817	\$875	\$1,050	\$1,213	\$1,353	\$1,494
55% Income Level	\$749	\$802	\$962	\$1,112	\$1,240	\$1,369
50% Income Level	\$681	\$729	\$875	\$1,011	\$1,127	\$1,245
45% Income Level	\$613	\$656	\$787	\$910	\$1,014	\$1,120
40% Income Level	\$545	\$583	\$700	\$809	\$902	\$996
35% Income Level	\$476	\$510	\$612	\$707	\$789	\$871
30% Income Level	\$408	\$437	\$525	\$606	\$676	\$747
SANTA CLARA *						
100% Income Level						
60% Income Level						
55% Income Level						
50% Income Level						
45% Income Level						
40% Income Level						
35% Income Level						
30% Income Level						
SANTA CRUZ						
100% Income Level	\$1,622	\$1,738	\$2,084	\$2,410	\$2,686	\$2,966
60% Income Level	\$973	\$1,043	\$1,251	\$1,446	\$1,612	\$1,779
55% Income Level	\$892	\$956	\$1,146	\$1,325	\$1,478	\$1,631
50% Income Level	\$811	\$869	\$1,042	\$1,205	\$1,343	\$1,483
45% Income Level	\$730	\$782	\$938	\$1,084	\$1,209	\$1,334
40% Income Level	\$649	\$695	\$834	\$964	\$1,075	\$1,186
35% Income Level	\$567	\$608	\$729	\$843	\$940	\$1,038
30% Income Level	\$486	\$521	\$625	\$723	\$806	\$889
SHASTA						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2009

Maximum Rents for Projects From Ceilings Post-1989 and Those from the Pre-1990
Ceilings That Elected with the Secretary of the Treasury* to use the Post-1989 Rents
**(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
SIERRA						
100% Income Level	\$1,032	\$1,106	\$1,326	\$1,532	\$1,710	\$1,888
60% Income Level	\$619	\$663	\$796	\$920	\$1,026	\$1,133
55% Income Level	\$567	\$608	\$730	\$843	\$940	\$1,038
50% Income Level	\$516	\$553	\$663	\$766	\$855	\$944
45% Income Level	\$464	\$497	\$597	\$690	\$769	\$849
40% Income Level	\$413	\$442	\$531	\$613	\$684	\$755
35% Income Level	\$361	\$387	\$464	\$536	\$598	\$661
30% Income Level	\$309	\$331	\$398	\$460	\$513	\$566
SISKIYOU						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
SOLANO *						
100% Income Level						
60% Income Level						
55% Income Level						
50% Income Level						
45% Income Level						
40% Income Level						
35% Income Level						
30% Income Level						
SONOMA						
100% Income Level	\$1,402	\$1,502	\$1,804	\$2,084	\$2,324	\$2,566
60% Income Level	\$841	\$902	\$1,083	\$1,251	\$1,395	\$1,539
55% Income Level	\$771	\$827	\$992	\$1,146	\$1,278	\$1,411
50% Income Level	\$701	\$751	\$902	\$1,042	\$1,162	\$1,283
45% Income Level	\$631	\$676	\$812	\$938	\$1,046	\$1,154
40% Income Level	\$561	\$601	\$722	\$834	\$930	\$1,026
35% Income Level	\$490	\$526	\$631	\$729	\$813	\$898
30% Income Level	\$420	\$451	\$541	\$625	\$697	\$769
STANISLAUS						
100% Income Level	\$1,042	\$1,116	\$1,340	\$1,550	\$1,726	\$1,906
60% Income Level	\$625	\$670	\$804	\$930	\$1,036	\$1,144
55% Income Level	\$573	\$614	\$737	\$852	\$950	\$1,049
50% Income Level	\$521	\$558	\$670	\$775	\$863	\$953
45% Income Level	\$469	\$502	\$603	\$697	\$777	\$858
40% Income Level	\$417	\$447	\$536	\$620	\$691	\$763
35% Income Level	\$364	\$391	\$469	\$542	\$604	\$667
30% Income Level	\$312	\$335	\$402	\$465	\$518	\$572

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2009

Maximum Rents for Projects From Ceilings Post-1989 and Those from the Pre-1990
Ceilings That Elected with the Secretary of the Treasury* to use the Post-1989 Rents
**(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
SUTTER						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
TEHAMA						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
TRINITY						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
TULARE						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
TUOLUMNE						
100% Income Level	\$1,020	\$1,092	\$1,312	\$1,516	\$1,690	\$1,866
60% Income Level	\$612	\$655	\$787	\$909	\$1,014	\$1,119
55% Income Level	\$561	\$600	\$721	\$833	\$929	\$1,026
50% Income Level	\$510	\$546	\$656	\$758	\$845	\$933
45% Income Level	\$459	\$491	\$590	\$682	\$760	\$839
40% Income Level	\$408	\$437	\$525	\$606	\$676	\$746
35% Income Level	\$357	\$382	\$459	\$530	\$591	\$653
30% Income Level	\$306	\$327	\$393	\$454	\$507	\$559

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2009

Maximum Rents for Projects From Ceilings Post-1989 and Those from the Pre-1990
Ceilings That Elected with the Secretary of the Treasury* to use the Post-1989 Rents
**(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
VENTURA *						
100% Income Level						
60% Income Level						
55% Income Level						
50% Income Level						
45% Income Level						
40% Income Level						
35% Income Level						
30% Income Level						
YOLO						
100% Income Level	\$1,270	\$1,360	\$1,632	\$1,886	\$2,104	\$2,322
60% Income Level	\$762	\$816	\$979	\$1,132	\$1,263	\$1,393
55% Income Level	\$698	\$748	\$897	\$1,038	\$1,157	\$1,277
50% Income Level	\$635	\$680	\$816	\$943	\$1,052	\$1,161
45% Income Level	\$571	\$612	\$734	\$849	\$947	\$1,045
40% Income Level	\$508	\$544	\$653	\$755	\$842	\$929
35% Income Level	\$444	\$476	\$571	\$660	\$736	\$812
30% Income Level	\$381	\$408	\$489	\$566	\$631	\$696
YUBA						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

*On March 19, 2009, the U.S. Department of Housing and Urban Development (HUD) published 2009 Income Limits applicable to low income housing funded with tax credits (LIHTC projects). TCAC utilizes the information published by HUD to calculate maximum rents and income limits for California LIHTC projects. Due to questions related to language used in the Housing and Economic Recovery Act of 2008 (HERA), TCAC is awaiting clarification from HUD and the Internal Revenue Service (IRS) before publishing its 2009 income limits and maximum rents for these 7 counties.

www.huduser.org/DATASETS/il.html